

107TH CONGRESS
1ST SESSION

S. 100

To amend the Internal Revenue Code of 1986 to repeal the estate and gift taxes.

IN THE SENATE OF THE UNITED STATES

JANUARY 22, 2001

Mr. ALLARD introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to repeal the estate and gift taxes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Death Tax Termi-
5 nation Act of 2001”.

6 **SEC. 2. REPEAL OF ESTATE AND GIFT TAXES.**

7 Subtitle B of the Internal Revenue Code of 1986 (re-
8 lating to estate, gift, and generation-skipping taxes) is re-

- 1 pealed effective with respect to estates of decedents dying,
- 2 and gifts made, after December 31, 2000.

